

## CHAPTER 13

# CAPITAL ASSET ACCOUNTING

### SCOPE

This chapter addresses the accountability for capital assets purchased by the State of Indiana – how capital assets records are maintained, how such assets are reported for financial reporting purposes, and the responsibility of agency personnel regarding such assets. Also included is general guidance for capital asset accounting in the ENCOMPASS financial system, rules on the disposition of surplus property, and federal requirements for capital assets purchased with federal funds.

### 13.1 STATUTORY AUTHORITY

IC 4-13-1, Sec. 20 (b), regarding the Department of Administration, states in part: “The department shall do both of the following: (1) Provide for the periodic inspection, appraisal, and inventory of all of the state's property. (2) Require reports from each state agency concerning the property in the custody of each state agency.”

IC 4-20.5-6, Sec. 3, regarding real property, states: “The department shall provide for the periodic inspection, appraisal, and inventory of all of the state's property, and shall require reports from agencies concerning the property in their custody.”

Capital asset inventories are monitored to ensure compliance and accountability by IDOA through cooperation of the agencies, the Auditor of State, and the State Board of Accounts. Agency officials are ultimately responsible for the accountability and security of all assets.

### 8.2 ACCOUNTING THEORY

#### 8.2.1 Financial Reporting – State CAFR

The State Comprehensive Annual Financial Report (CAFR) is compiled and audited each fiscal year. This report is vital to the State's bond rating and must be prepared in accordance with generally accepted accounting principles (GAAP), which requires capital assets to be included at cost (or estimated cost) and depreciated over the useful life of the asset. In order to obtain this financial information, each agency must maintain certain required information in the asset module of ENCOMPASS.

##### 8.2.1.1 What are capital assets?

As defined in GASB 34\*, capital assets include all of the following, assuming a useful life of greater than one year:

- Land (including right of way, easements)
- Improvements to Land
- Infrastructure (roadways, bridges, etc.)
- Buildings
- Improvements Other than Buildings
- Transportation Equipment
- Machinery and Other Equipment
- Construction in Progress

##### 8.2.1.2 Asset depreciation and accounting

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\* Government Accounting Standards Board, Statement 34

Except for land and inexhaustible collections, certain infrastructure reported under the modified approach (see GASB 34) and construction in progress, which will be moved to an asset category when completed, assets are required to be depreciated over the useful life of the asset.

Improvements and repairs which allow an asset to continue to be used during its originally established useful life are expensed as a maintenance expense rather than being capitalized (added to the asset value). Improvements and repairs which extend the useful life of an asset are called preservation costs and should be capitalized for all capital assets, with the exception of certain infrastructure which is reported under the modified approach. Additions and improvements which increase the capacity or efficiency of the asset should be capitalized for all assets, including all infrastructure.

With a few exceptions, all depreciation set up and calculations will be run by the AOS only.

#### 8.2.1.3 Capital Asset Policy

The capital asset policy for Indiana State Government, which includes details of capitalization and depreciation, is maintained by the Auditor of State and can be found at <http://auditor.in.gov/finance/capitalassetpolicy.htm>.

### 8.3 Internal Control

Agency personnel are responsible for accountability for all assets under their control, including capital assets. Adequate asset management staff should be assigned to recording and maintaining, on the ENCOMPASS financial system, a complete list of all capital assets with a cost greater than \$500. Controls should be in effect to assure that additions, disposals, and transfers to other departments or agencies are recorded timely. Inventories of these assets should be performed each year in each department and compared to the ENCOMPASS listing. Results of inventories should be retained for audit purposes.

Capital assets with a cost \$500 or less may be included in ENCOMPASS Asset Management at the agency's option.

### 8.4 Business Processes

#### 8.4.1 Acquisition of Capital Assets

The preferred process for acquisition of capital assets is through ePro purchasing. If the correct accounts are used for asset purchases (55xxxx), the asset will automatically be converted from an expense (55xxxx) to an asset (15xxxx) and loaded into the asset management database.

##### 8.4.1.1 Donated Assets

Donated assets should be entered directly into Asset Management at estimated fair value at the date of acquisition.

##### 8.4.1.2 Required Chartfields

For all assets with cost (if donated asset, market value) above \$500, Tag number, Custodian and Location are required asset fields in order to load an asset to asset management. These fields must be completed when the asset is delivered to and accepted by the agency receiver; or, if the actual receiver is offline, the entry person recording from the receiver must enter this information. Agency management should assess, and in some cases change, their business processes in order to provide this information to the person receiving the asset into ENCOMPASS.

Other information which must be maintained includes the Asset Category, Asset Type, Acquisition Date, Asset Description, Asset Acquisition Cost, Purchasing Fund, Serial Number (if applicable), VIN Number (vehicles), and if purchased with federal funds, the name of the federal grant involved.

Tags may be purchased through a QPA in ePro.

#### 8.4.1.3 Asset Profile ID

In the process of purchasing an asset, an asset profile ID must be selected; this asset profile ID will assure that the correct useful life and depreciation is applied in Asset Management. If your asset doesn't fit any of the available profile IDs as listed in Appendix 8.5.3 at the end of this chapter, please call the AOS finance department.

#### 8.4.2 Transfer/Disposal of Capital Assets

All transfers, sales, retirements and other disposals of capital assets must be processed through and approved by State Surplus Property division of IDOA by submitting Form 13812, Notification of Surplus State-Owned Property.

##### 8.4.2.1 Transfer of Capital Assets to Another State Agency

If an asset is being transferred from one agency to another, the "donator" agency will generate the Transfer process in ENCOMPASS Asset Management. The "receiving" agency must manually assign a new asset tag number to the asset. The acquisition date and original cost for the asset do not change. The fund number for the asset must be changed to a "receiving" agency fund number. When the transfer is made, the asset cost and accumulated depreciation will be automatically transferred as well.

##### 8.4.2.2 Transfer by Sale of Capital Asset to Another State Agency

A sale of an asset to another state agency must also be approved by State Surplus or, in the case of motor vehicles, trailers, and INDOT road equipment, Motor Pool. State Surplus or Motor Pool will work with the agency to determine the type of sale, location, etc. Net proceeds, after selling costs of Surplus or Motor Pool, are credited to the selling agency's account

#### 8.4.3 Retirement of Capital Assets

The Department of Administration establishes guidelines and requirements relating to the retirement of agency assets. Generally, surplus property may be considered "retired" if disposed of in any of the following ways:

- Sent to Surplus property division
- Trade-in on another asset from an outside party; since a purchase is involved here, IDOA Procurement must be involved as well as Surplus; requisitions for the new items must include the price without trade-in, the trade-in value, and the price with trade-in.
- Scrap when no other disposition is efficient or economical; contact the Recycling Program Manager in the Operations Division of the Department of Administration prior to disposal.
- Sell at public auction or by sealed bid; Surplus Property will determine method of sale' Net proceeds, after costs of Surplus or Motor Pool, are credited to the selling agency's account
- Sell to local unit of government by sealed bid; Surplus Property will assist. Net proceeds, after costs of

Surplus or Motor Pool, are credited to the selling agency's account

- Stolen assets should be reported to the Capital Police prior to processing retirement.

All retirements, whether or not State Surplus is involved, must be recorded in the ENCOMPASS Asset Management system, including accounting for any money received..

#### 8.4.4 Leased Assets

If a capital asset is acquired through use of a lease contract, this must be indicated in the checkbox when the purchase order is created. The fiscal department of the Department of Administration will review all such contracts and enter applicable information into the Asset Management system, thus determining whether a "capital" or "operating" lease. If a "capital" lease, financial information, including depreciation, for the asset will be maintained the same as for a purchased asset.

All lease contracts must be processed as established by the Department of Administration.

#### 8.4.5 Assets Purchased with Federal Funds

If assets are purchased with federal funds through the required projects module, this information will be maintained in that module. When the project is completed, the Project ID will be included in the Asset Master Report.

Title of equipment purchased by an agency with federal funds, in whole or in part, vests with the State. The agency is to use, manage, and dispose of the asset in accordance with State laws, rules, and procedures. The asset shall be used by the agency in the program or project for which it was acquired for as long as needed, whether or not the project or program continues to be supported by federal funds.

Property records must be kept in compliance with state rules. In addition, the records must include the percentage of federal participation in the cost of the asset, the location, use and condition of the asset, and ultimate disposition data including the date of disposal and any sales price. Agencies should maintain this information on the ENCOMPASS Capital Asset Management federal system. Records showing proper disposition of the asset should be maintained at least three years from date of disposition.

#### 8.4.6 Physical Inventories

Each year a physical inventory is to be taken and compared to the master listing from the ENCOMPASS Asset Management system. This helps to ensure the asset inventory is accurate and that assets have not left the agency without authorization. It also helps to identify unused or obsolete assets. Evidence of the physical inventory must be maintained in the agency's records.

### 8.5 **Appendices** **SITE UNDER CONSTRUCTION**

#### 8.5.1 Capital Asset Policy

**The official capital asset policy of the State of Indiana, as established by the Auditor of State and approved by the State Board of Accounts, is located at**  
<http://auditor.in.gov/finance/capitalassetpolicy.htm>

#### 8.5.2 Capital Asset Expense Accounts **will hyperlink here to expense section**

#### 8.5.3 Capital Asset Profile ID

The five digit Profile ID codes which will identify the asset type, useful life and depreciation are included here.

### **101 LAND**

10101 Land

10102 Right of Way

### **151 IMPROVEMENT TO LAND**

15101 Well  
15102 Septic System  
15103 Sewer System  
15104 Landscaping

15105 Water System`  
15106 Streets  
15107 Sidewalks/Curbs  
15108 Utility – Electrical

15109 Utility – Gas  
15110 Utility - Water  
15199 Misc Imprv. to Land

### **161 ANTIQUES**

16101Antiques/Inexhaustible

Collections

### **301 BUILDINGS**

30101 Building - Office  
30102 Garage  
30103 Storage (Other Than Salt)  
30104 Lab Test Building  
30105 Shop  
30106 Weigh Station Building  
30107 Rest Area Building  
30108 Gas House  
30109 Salt Storage  
30110 Unit Building  
30111 Hospital (Infirmary)  
30112 Residential  
30113 Dorms/Cottages  
30114 Recreation  
30115 Chapel

30116 Education  
30117Kitchen/Dining/Laundry  
30118 Power House  
30119 Water/Sewage Plant  
30120 Greenhouse  
30121 Armory  
3012 Bath House  
30123 Concession  
30124 Fish Hatchery  
30125 Historical Building  
30126 Hotel, Motel, Inn  
30127 Apartment House  
30128 Warehouse  
30129 Cell House  
30130 Industrial Complex

30131 Fire Station  
30132 Gate House  
30133 Barber Shop  
30134 Farm Buildings  
30135 Bakery  
30136 Mill (Feed or Saw)  
30137 Pump House  
30138 Paint Shed (Coal)  
30140 Lab Test Building  
30142 Refrigeration Building  
30143 Coal Bunker  
30144 Multi-Purpose Building  
30145 Incinerator Building  
30199 Miscellaneous Building

### **351 IMPROVEMENTS TO BUILDINGS**

35101 Doors and Windows  
35103 Roof/Waterproofing  
35104 Air Conditioning, Heating  
35105 New Wings, Rooms  
35106 Remodeling  
35107 Electrical  
35108 Exterior Lighting  
35109VentSys-Kitchen,BoilerRoom

35110 Painting  
35111 Land Washing Facility  
35112 Boiler Replacement  
35113 Pool  
35114 Elevator  
35115 Fire Escape  
35116 WaterTemp,Regulator  
35117 Repair Coal Bunker

35118 Coal Conveyor  
35119 Insulation  
35120 Imprv Water/Sewage  
35122 Fire Alarm System  
35123 Septic System  
35124 Air Handling Unit  
35125 Bell System  
35126 Flight Deck  
35199 Misc.Imprv to Bldg

### **401 STRUCTURES OTHER THAN BUILDINGS**

40101 Water Tower  
40102 Wall & Perimeter Structure  
40103 Tunnel  
40104 Sewage Dump Station  
40106 Boat Dock  
40107 Control, Entry Gate  
40108 Garage, Residential  
40109 Diving Platform

40112 Shelter, Picnic  
40113 Pool  
40114 Radio Tower  
40115 Sewage Lift Station  
40116 Ball Court or Field  
40117 Fence  
40118 Fishing Pier  
40119 Toilet

40123 Amphitheater  
40124 Bridge  
40125 Boat House  
40126MobileHome(Stat./Mobile)  
40127 Statutes  
40129 Fish Ladders  
40130 Hatchery Ponds  
40131 Fish Cleaning Stations

40110 Fire Tower	40121 Shooting Shelter	40199 Salt Storage Racks
40111 Barn	40122 Ramps	

#### **402 DOCKS**

40201 Dock – Dolphins	40202 Dock – Fenders	40203 Pier/Dock
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#### **403 HARBORS**

40301 Harbors

#### **404 IMPROVEMENTS TO HARBORS**

40401 Harbor Fill Materials	40402 Harbor Protective Coating	40403 Harbor RipRap
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#### **405 & 406 HARBOR MOORING CELL**

40501 Harbor Mooring Cell	40601 Harbor Mooring Cell Improvement
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#### **451 IMPROVEMENTS TO STRUCTURES OTHER THAN BUILDINGS**

45101 Painting	45107 New Additions	45113 Fire Alarm Systems
45102 VentSys-Kitchen,BoilerRm	45108 Electrical	45114 Water Treatment
45103 Irrigation System	45109 Exterior Lighting	45115 Aggregate/Paved Surface
45104 Sidewalks & Steps	45110 Fencing, Security	
45106 New Roof	45111 Septic System	

#### **501 OFFICE EQUIPMENT**

50104 Calculators	50115 Shredder	50128 Laminator
50105 Cash Register	50116 Tape Recorder	50129 Telecopier
50106 Check Writing Machine	50117 Typewriter	50132 Employee Lockers
50107 Copy Machine	50120 Date/Time Stamp	50133 Intercom System
50108 Dictating,Transcribing Equip	50121 Copy Machine Counter	50135 Time Clock – Key
50109 Fans	50122 Electric Letter Opener	50136 Bulletin Board
50110 Mail Processing Equipment	50124 Binding Machine	50150 Hole Punch
50111 Paper Cutter	50125 Word Processor	50151 Car Phone
50112 Printing Equipment	50126 Rotary Files	50199 Miscellaneous Off Equi
50114 Safe	50127 Phone Equip/Fax/Telex	

#### **502 HOUSEHOLD, KITCHEN, AND LAUNDRY**

50201 Beds	50222 Ironers	50254 Carts
50202 Chairs	50223 Extractor – Water	50256 Kettle
50203 Dehumidifier	50224 Floor Scrubber	50258 Drink Dispenser
50204 Dishwasher Equipment	50226 Ice Maker	50259 Boiler
50205 Disposal	50227 Potato Peeler Machine	50261 Hood (Canopy)
50206 Food Slicer	50229 Kitchen Steamer	50262 Kitchen Units
50207 Freezer	50230 Waxer Buffer	50264 Stove (Wood)
50208 Heaters	50231 Water Softener	50266 Meat Grinder, Hobart
50209 Humidifier	50234 Popcorn Machine	50267 Kitchen Cabinet
50210 Incinerator	50235 Electric Cutters	50270 Folder
50211 Mixer or Small Appliances	50236 Hot Cart	50272 Dry Cleaning Equipment
50213 Oven (All Types)	50237 Grill	50273 Household Cleaners
50214 Range	50241 Coffee & Tea Maker	50274 Laundry Equipment
50215 Refrigerator	50243 Scales	50280 Griddle
50216 Tables	50247 Toaster	50281 Microwave
50217 Tables Dining	50249 Sink	50283 Serving Pans
50218 Television	50250 Large Appl (French Fryer)	50285 Vat
50219 Vacuum Cleaners	50251 Food Warmer	50286 Shelving
50220 Washers	50252 Steam Units	50299 Misc Household, Kitchen
50221 Dryers	50253 Fry Saver	

### **503 OFFICE FURNITURE**

50301 Bookcases	50310 Credenza	50319 Shelving Unit
50302 Chairs	50311 Shelf	50320 Podium
50304 Desks	50312 Sofa	50323 Wall Partition
50305 Files	50314 Modular Work Station	50325 Cart
50307 Storage Cabinet	50316 Carpet	50326 Bulletin
50308 Table	50318 Lektrevier	50399 Misc Office Furniture

### **505 AUTOMOBILES**

50501 Automobiles	50502 Pursuit Device
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### **506 STA WAGON/CARRY ALLS**

50601 Auto	50604 Twelve Passenger	50607 Ambulance
50602 Bus	50605 Vans	
50603 Four-Wheel Drive	50606 Carry All	

### **507 PICK-UP TRUCKS**

50701 ½ Ton Truck	50702 Truck with Cab	50703 Pickup Truck Cap
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### **508 MED/HEAVY TRUCK/TRLRS**

50801 3/4 Ton Pick-Up	50805 Other
50802 1 Ton Pick-Up	50808 1 ½ Ton
50803 1 Ton Dump	50809 Truck Refrigeration Unit
50804 1 Ton Flat Bed	50810 Semi-Trailer/Tractor

### **509 GRADERS**

50902 Self-Propelled	50904 Highway Grader
50903 Grader Blade	50905 Agricultural Grader

### **510 MOWERS**

51001 Brush Cutter	51005 Trimmer	51010 Leaf Blower
51002 Edger	51008 Other Attachments	
51004 Rider	51009 Mower	

### **511 TRANSPORTATION EQUIP**

51101 ATV	51107 Battery Operated Trucks	51199 Misc Transportation Equip
51105 Tucker Sno-Cat Groom	51109 Flail	
51106 Trailer	51110 Stripping Machine	

### **512 SNOW PLOWS AND SCRAPERS**

51201 Snow Plow	51203 Snow Blade
51202 Snow Blowers	51299 Misc Snow Plow/Equip

### **513 CONSTRUCTION AND ENGINEERING EQUIPMENT**

51301 Anvil	51310 Backhoe	51319 Planner-Used for Lumber
51303 Crane	51311 Transit	51321 Excavator
51304 Earthmover	51312 Bulldozer	51322 Warning Signs
51305 Fork Lift	51313 Other Equip Attachment	51323 Pay Loader
51306 Front-End Loader	51314 Cement Equipment	51324 Stump Cutters
51307 Post Hole Digger	51315 Distance Measure	51399 MiscConstruct/Engineer
51308 Scaffold	51317 Plotter Stereo	
51309 Tractor	51318 Trencher	

#### **514 BUILDING AND PLANT**

51401 Alarm System	51411 Emergency Lights	51424 De-Aerator
51402 Central Air Conditioner	51412 Boiler	51425 Water Softener
51404 Fork Lift	51413 Air Compressor	51431 Ventilation Systems
51405 Furnace	51416 Water Pump	51432 Regulator
51406 Generator	51417 Air Lift	51438 Chemical Tank
51407 Pump	51420 Sewage Grinder	51439 Shelving
51409 Transformer	51421 Conveyors	51442 Hydraulic Sewage Cleaner
51410 Water cooler	51422 Water Heater	51499 Miscellaneous

#### **515 MANUFACTURING EQUIPMENT**

51503 Saw Mill	51517 Tailoring Equipment Sewing	51524 Food Processing Equip
51512 Furniture Equipment	51518 Highway Sign Equipment	51599 Miscellaneous
51513 Sealer Machine	51519 Soap Making Equipment	
51516 License Plates	51521 Print Shop Equipment	

#### **516 DESIGN AND LOCATION ENGINEERING EQUIPMENT**

51601 Drafting Equipment	51602 Blueprint Machine	51603 Survey
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#### **517 ENGINEERING TESTING EQUIPMENT**

51701 Geology Equipment	51708 Augur	51710 Safety/Hazard Test Equip
51707 Equipment Cleaner	51709 Specialized Equipment	

#### **518 PAVING MAINTENANCE EQUIPMENT**

51801 Roller	51804 Paver, Bit	51808 Pavement Test Equipment
51802 Sweeper	51805 Jackhammer	51809 Road Crk/Joint Seal Mach
51803 Tar Pot	51806 Mud Jack	51810 Line Marker

#### **520 TRAFFIC COUNTERS**

52001 Traffic Counter	52003 Detector (Traffic)	52005 Recorder
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#### **521 MEDICAL AND LABORATORY EQUIPMENT**

52101 Centrifuge	52128 Distillery Still	52157 Geiger Counter
52102 Microscope	52129 Pharmacy Equipment	52163 Field and Test
52104 Hospital Bed	52130 Scales	52164 Biological
52105 Wheelchair	52131 Optical Equipment	52174 Biochemistry Lab Equip
52116 Oxygen Equipment	52132 Table (Exam)	52175 Clinical Lab Equipment
52117 X-ray Equipment	52133 Electroencephalograph	52176 Speech/Hearing Equip
52119 Autoclave	52134 Sterilizer	52180 Ultra Violet Light
52120 EKG Machine	52135 Blood Test Equipment	52194 Dressing/Utility Cart
52121 Chromatograph	52136 Therapy Equipment	52195 Medical Locker
52122 Spectrophotometer Equip	52137 Dental Equipment	52196 Thermometer
52124 Incubator	52156 Meters	52197 Defibrillator Monitor
		52199 Miscellaneous

#### **522 EDUCATIONAL EQUIPMENT**

52202 Projector	52213 Video Equipment	52223 Densitometer
52203 Chalk-Board	52214 Slide Set	52231 Engraver
52204 Braille Writer	52216 Films	52236 Vocational Equipment
52205 Tape Recorder	52217 Electronic Trainers	52237 Teaching Machine
52207 Tape Reader	52218 Binoculars	52239 Transmitter - Mike
52208 Video Monitor	52220 Mannequin (Training)	52241 Display Case
52212 TV Camera	52223 Densitometer	52245 TV / VCR
		52299 Miscellaneous



### **523 RECREATIONAL EQUIPMENT**

52303 Playground equipment	52311 Basketball Goal	52325 Weight machine
52305 TV	52312 Musical Instruments	52338 VCR
52306 Record Player – Stereo	52317 Venetian Blinds	52341 TV/VCR combo
52307 Pool Table	52319 Striking Bags	52399 Misc Recreational Equip

### **526 TRACTORS**

52600 Tractors	52602 Garden Tractor
52601 Farm Tractors	52606 Tractor Attachments

### **527 REST AREA EQUIPMENT**

52701 Display Cases	52702 Office Furniture	52704 Vending Machines
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### **528 AIRCRAFT**

52801 Aircraft	52802 Aircraft Engines
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### **529 SPREADERS**

52901 Spreader

### **530 RADIO EQUIPMENT**

53001 CB Radio	53012 Short Wave Equipment	53022 Auto Call Dist. Equip
53003 Radar Speed & Distance	53013 Frequency Counter	53025 Radio
53005 Consoles Base Station	53014 Oscilloscope	53027 Walkie Talkie
53006 Amplifier	53015 Power Supply	53028 Pager
53007 Converter	53016 Field Meter	53029 Radio Mobile Unit
53008 Scanner	53017 Monitor	53040 Misc Radio/Tele Equip
53009 Weather Monitor	53019 Camera Control Unit	
53010 Battery Charger	53021 Telephone Equipment	

### **531 WINDOW AIR CONDITIONER**

53101 Window Air Conditioner

### **532 AGRICULTURAL EQUIPMENT - FOR FIELD CROPS**

53201 Bins	53208 Rake	53217 Bagger
53202 Agricultural Disc	53210 Chemical Applicator	53219 Wagon
53203 Harvester	53211 Cultivator	53222 Drill (Grain)
52305 Planter	53213 Shredder	53223 Feed Mixer
53206 Plow	53214 Sprayer	53299 Misc Ag Equip Field Crops
53207 Pump	53216 Chopper	

### **533 OTHER FARM EQUIPMENT**

53302 Roto Tiller	53306 Combine
53303 Sod Cutter	53999 Misc.Farm Equipment

### **534 BOATS, MOTORS AND OTHER MARINE**

53405 Inboard Motor	53409 Outboard Motors	53414 Row Boat - Wood
53406 Marine Generator	53412 Row Boat - Fiberglass	53499 Misc Boat & Motor Equip
53407 Other Boats	53413 Row Boat - Metal	

### **536 WEAPONS AND RELATED RIOT CONTROL EQUIPMENT**

53601 Pepper/Fogger	53609 Portable Target System	53699 Misc Safety/Police Equip
52602 Revolver	53611 Handcuffs	
53607 Metal Detector	53614 X-Ray Security System	

### **537 WEIGH STATION EQUIPMENT**

53701 Scales

### **538 LANDSCAPING EQUIPMENT**

53802 Lg. Landscaping Equipment

### **539 SHOP EQUIPMENT**

53902 Buffer Polisher	53924 Tire Changer	53962 Roto Rooter Marpack
53903 Drill	53928 Air Cleaner	53964 Wheel Aligner
53904 Drill Press	53929 Paint Sprayer	53968 Die and Tap Set
53905 Hydraulic Jack or Lift	53930 Tool Chest	53969 Tank (Below Ground)
53906 Lathe – Metal	53931 Engine Analyzer	53970 Gas Pumps
53908 Metal Detector	53934 Ladder – All types	53971 Tank (Above Ground)
53909 Misc Testing Equipment	53937 Chain Hoist	53972 Air Operated Tools
53911 Sander	53938 Lube Gun	53976 Hydraulic Press
53913 Saws, Power	53942 Freight Dolly	53979 Pallet Truck
53915 Welder	53946 Fork Lift	53980 Metal Shears
53916 Electric Shears	53948 Wheel Balancer (tire)	53982 Misc. Tools
53918 Sewer Auger	53949 Key Making Machine	53994 Heat Gun
53920 High Pressure Water Clnr	53950 Blower	53997 Milling Machine for Metal
53921 Grinder	53952 LP Gas Tanks	53999 Misc Shop Equipment
53922 Battery Charger	53953 Hydraulic Bender	
53923 Wrench Torque	53957 Generator	

### **540 MAIN FRAME COMPUTERS AND PERIPHERAL DEVICES**

54002 Cassette Reader	54018 Multiplexor Board	54037 Reproducing Equipment
54003 Central Processing Unit	54020 Controller 657	54044 Micro Computer
54004 Disk	54021 Memory	54045 Data Line Tester
54005 Disk Drive	54022 Switching Unit	54046 Battery Back up
54007 Key Punch/Card Punch	54024 Teletype Terminal	54047 Communication Controller
54008 Key Verifier	54027 Console	54048 Ethernet System
54009 Printer	54028 Power Dist. Unit	54049 Backup System
54010 Print Controller	54029 Multi Communications Unit	54050 Terminal Server
54012 Tape Controller	54030 Card Reader	54051 Network Equipment WAN
54013 Tape Drive	54031 Card Reader Punch Unit	54055 Midrange I/O Device
54014 Data Terminal	54032 Modem	54099 Misc Mainframe Equip
54015 Module Video Support	54034 Mini Computer	
54017 Controller 658	54036 Sorter	

### **541 CAMERA EQUIPMENT**

54101 35mm SLR	54109 Projector	54117 Lens
54102 35mm Other	54111 Video Equipment	54118 Movie Camera
54103 Developing Tank	54114 ID Camera	54119 Visual Equipment
54105 Microfilm Camera	54115 Camera Case	54199 Misc Camera Equipment
54108 Polaroid Camera	54116 Photo Enlarger	

### **541 FIRE FIGHTING EQUIPMENT**

54204 Oxygen Tank	54217 Sound Level Meter
54210 Fire Control System	54299 Misc. Fire Fighting Equip

### **543 TRASH DUMPSTER**

54301 Dumpster

54401	Reader	54402	Reader/Printer	54406	Camera
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54406 Camera

55303	Software-mainframe Apps	55325	Software Storage	55335	Software-Midrange Ops
55305	Software-mainframe Ops	55334	Software-Midrange Apps		

55335 Software-Midrange Ops

## 55334 Software-Midrange Apps

55401	PC System Unit	55408	PC Plotter	55418	PC External Disk Drive
55402	PC Keyboard	55409	PC Internal Upgrade	55419	CPU Unit
55403	Laptop/notebook	55411	PC Internal DiskDrive	55420	External Expansion Unit
55404	PC Monitor	55413	PC Memory Expansion Bd	55422	Other PC Equip
55405	PC Printer	55415	PC Modem – External	55450	Storage Server
55406	PC DotMatrix Printer	55416	PC Peripherals	55451	Storage Server – I/O Dev
55407	PC Laser Printer	55417	PCConn Overhead Disp		

55418 PC External Disk Drive

55419 CPU Unit

## 55420 External Expansion Unit

55422 Other PC Equip

55450 Storage Server

55451 Storage Server

55451 Storage Server – I/O Dev

55417 PCConn Overhead Disp

60100	Interstate Roads	60400	Interstate Bridges	60700	St Institution/Prop Roads
60200	NHS Roads	60500	NHS Bridges Non Interstate	60800	St Institution/Prop Bridges
60300	Non NHS Roads	60600	Non NHS Bridges	60900	Work in Progress

60700 St Institution/Prop Roads

60800 St Institution/Prop Bridges

60900 Work in Progress

61400 Dams	61601 Railroad Rehab	61701 Ports Commission Sts.
61501 Railroad	61602 Railroad Signs and Equip	

61701 Ports Commission Sts.

61701 Ports Commission Sts.

### 8.5.3.1 Master Asset Report

## 10:11

DRAFT